

CHAPTER 114.

CITY OF DUBUQUE.

H. F. 409.

AN ACT to legalize the transfer of funds by the city council by the city of Dubuque.

WHEREAS, the city of Dubuque, in the county of Dubuque and state of Iowa, did some years ago purchase the waterworks and issued therefor bonds to pay for the same and the interest thereon; and

WHEREAS, taxes have been levied to take up and pay the bonds thus issued by the city of Dubuque; and

WHEREAS, all outstanding bonds have been fully paid and redeemed by the city of Dubuque; and

WHEREAS, after having paid such bonds and interest upon the same there still remained in the fund thus created the sum of seventeen thousand seven hundred ninety dollars and fifty-nine cents (\$17,790.59), over and above the amount required to pay the bonds and interest, the sum had accumulated from the taxes levy above stated; and

WHEREAS, the purposes for which the bonds and tax levy had been made have been fully fulfilled and discharged, and the amount of money remaining over and above the sum necessary to take up the bonds, namely: seventeen thousand seven hundred ninety dollars and fifty-nine cents (\$17,790.59), remained in the waterworks fund and wholly inactive; and

WHEREAS, the city council of the city of Dubuque, in making up its appropriations for the fiscal year beginning March 1, 1919, ordered the money in said fund transferred to the general fund of the city of Dubuque to be appropriated, therefore, for the general expense and contingent fund of said city, it being deemed necessary and advisable that said transfer be made, and there being no other manner in which such fund could be legally used; and

WHEREAS, doubts have arisen concerning the legality of the transfer of the money in the waterworks fund to the general fund, although such transfer will operate to the best interests of the city and its citizens; now therefore

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. City of Dubuque—waterworks fund—transfer legalized. That the acts of the city council of the city of Dubuque, Iowa, in transferring the sum of seventeen thousand seven hundred ninety dollars and fifty-nine cents (\$17,790.59), said sum constituting a balance remaining over in the waterworks fund after all bonds and interest had been paid, to the general fund of the city of Dubuque, and said sum was appropriated therefrom to the expense and contingent fund of the city of Dubuque for the fiscal year beginning March 1, 1919, be and the same are hereby legalized, and such transfer and the expenditure of such money for valid purposes in the city of Dubuque, is hereby declared to be legal and proper in all respects.

SEC. 2. Pending litigation. Nothing in this act shall affect pending litigation.

1 SEC. 3. Publication clause. This act being deemed of immediate
 2 importance shall take effect and be in force from and after its publi-
 3 cation in the Des Moines Capital, a newspaper published in the city of
 4 Des Moines, Iowa, and the Telegraph Herald, a newspaper published
 5 in the city of Dubuque, Iowa, without expense to the state.

Approved March 29, A. D. 1919.

I hereby certify that the foregoing act was published in the Des Moines Capital and the Telegraph Herald April 1, 1919.

W. S. ALLEN, *Secretary of State.*

CHAPTER 115.

ASSESSMENT OF TAXES.

H. F. 165.

AN ACT to amend the law as it appears in paragraph three (3), section thirteen hundred and four (1304) of the code, relating to the assessment of taxes.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Assessment of taxes—exemptions. That the law as it
 2 appears in paragraph three (3), section thirteen hundred and four
 3 (1304), of the code, be and the same is hereby amended by inserting
 4 after the word “by” and before the word “him” in the first line thereof
 5 the words “or for”.

Approved March 29, A. D. 1919.

CHAPTER 116.

SCHOOL TAX LEVY FOR GENERAL FUND.

H. F. 103.

AN ACT to amend section twenty-seven hundred ninety-four-a (2794-a), supplemental supplement to the code, 1915, relating to the school taxes levied for general fund.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. School taxes—levy for general fund. That section
 2 twenty-seven hundred ninety-four-a (2794-a), supplemental supple-
 3 ment to the code, 1915, be and the same is hereby amended by striking
 4 from subdivision “b” thereof the following word “fifty” in line nine
 5 (9) of said subdivision, and inserting in lieu thereof the word “sixty-
 6 five” and striking from line eleven (11) of said subdivision the word
 7 “sixty” and inserting in lieu thereof the word “eighty”.

Approved March 29, A. D. 1919.